

Weber  
County  
Annual  
Assessment  
Summary  
Report

August 28

2017

---

Summary report of the changes in assessed values for tax year 2017.

John Ulibarri  
AAS, RES,  
Assessor

**EXECUTIVE SUMMARY** .....3

**WEBER COUNTY LAND USE**.....4

**REGIONS**.....5

**ECONOMIC ANALYSIS** .....6

    POPULATION.....6

    EMPLOYMENT DATA .....6

    2016 YEAR END WEBER COUNTY EMPLOYMENT TABLE (SEASONALLY ADJUSTED).....6

    WEBER COUNTY TOP TEN EMPLOYERS (2015) .....7

    TOP TEN INDUSTRIES BY EMPLOYMENT (2016) .....8

    TOP TEN INDUSTRIES BY PAYROLL (2016) .....8

    MEDIAN HOUSEHOLD INCOME..... **ERROR! BOOKMARK NOT DEFINED.**

**BUILDING PERMITS** .....9

**NEW GROWTH**.....11

**VALUATION APPEALS** .....12

**ASSESSED VALUE CHANGE ANALYSIS**.....13

    ASSESSED VALUE CHANGE BY PROPERTY TYPE (TAXABLE PARCELS) .....14

    ASSESSED VALUE CHANGE BY REGION .....14

**ASSESSED VALUES BY REGION** .....15

**ASSESSMENT STATISTICS** .....16

    MEASUREMENT OF APPRAISAL LEVEL.....16

    MEASURES OF APPRAISAL UNIFORMITY .....17

    2017 SALE RATIO RESULTS .....17

**ASSESSED VALUE SUMMARY** .....18

**GREENBELT** .....20

    VALUATION .....20

    ROLLBACK TAX .....20

**PERSONAL PROPERTY** .....21

**STATE ASSESSED**.....23

**TOTAL TAXABLE VALUE**.....24

**ASSESSMENT CALENDAR**.....26

**BIBLIOGRAPHY** .....27

## Executive Summary

For tax year 2017, the overall taxable value in Weber County increased by approximately \$2.1 billion (9%). The real property assessment values were the main driver as the overall assessed real estate taxable values increased \$2 billion (10%). Unsecured personal property assessed market values decreased \$4.5 million (0.4%), while state assessed values increased \$73 million (10%).

Since the property tax system in Utah is revenue neutral, the overall change in value does not affect property tax revenues. However, because of the different proportional increases in different property categories, the property tax burden will shift slightly away from real state assessed to personal property.

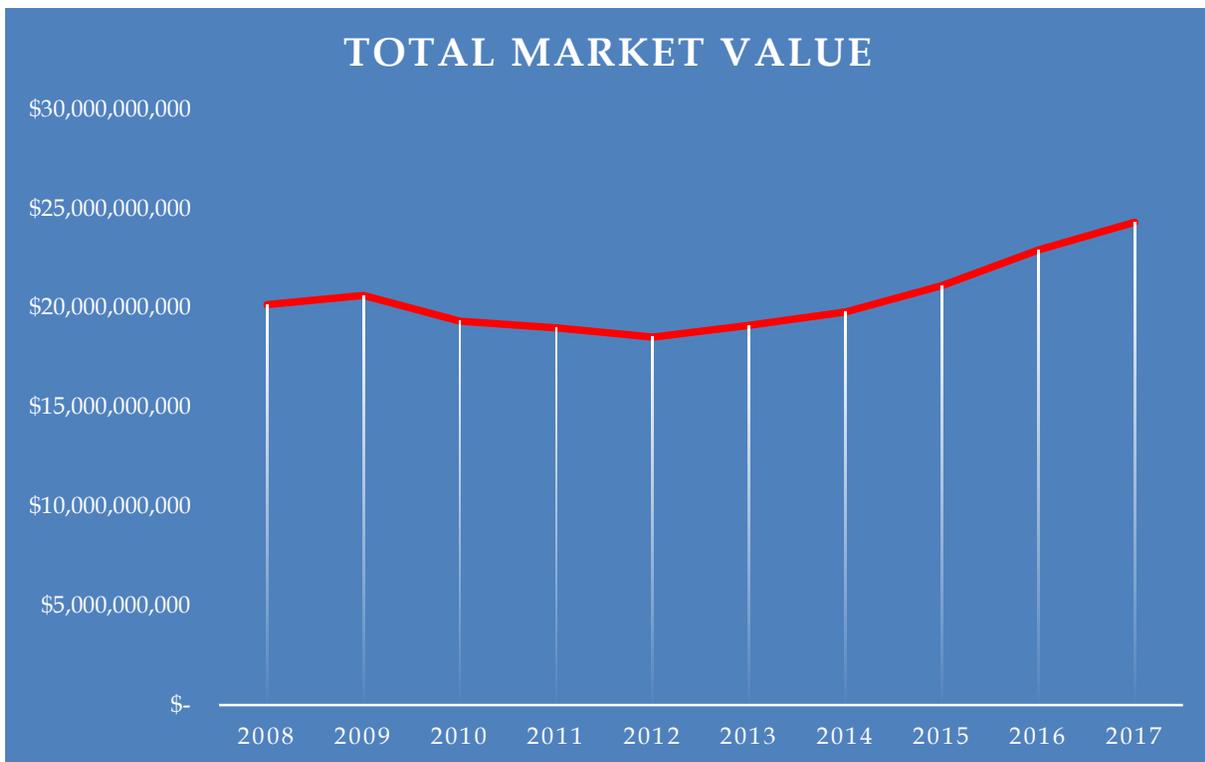


Figure 1

## Weber County Land Use

Weber County has approximately 100,000 parcels, of which the overall land use is primarily single-family residential and vacant residential/agricultural land. These groups constitute an estimated 80% of the parcel count and approximately 65% of the acreage.

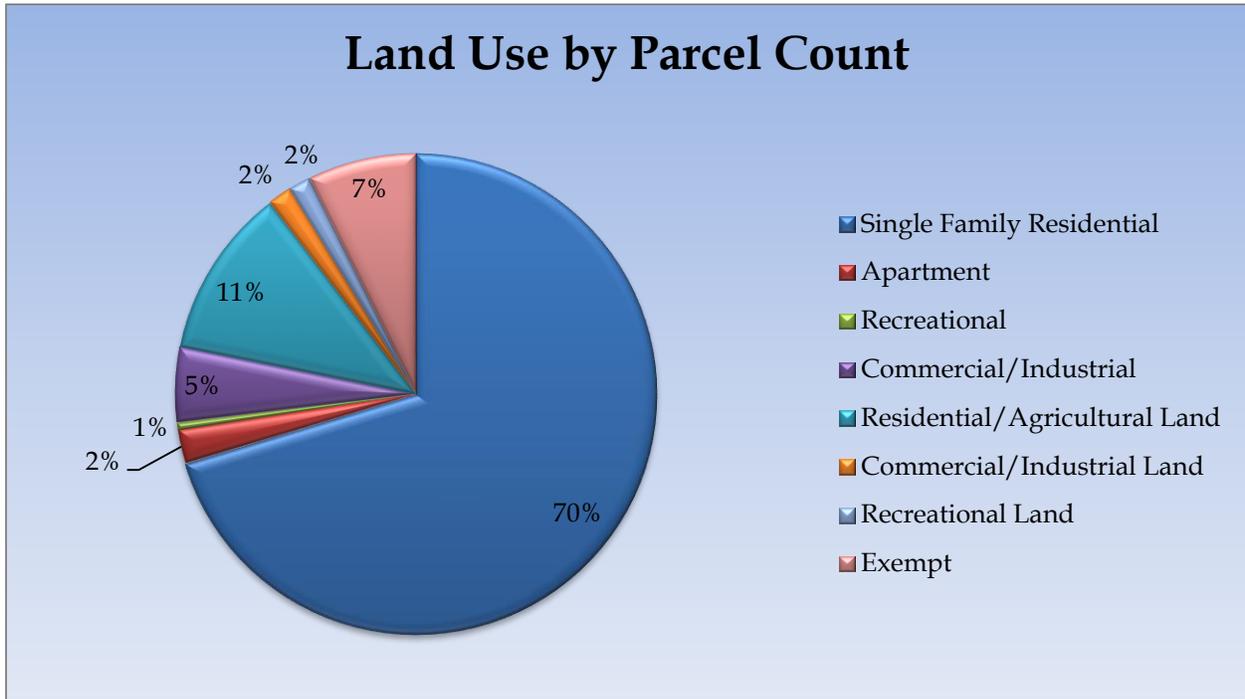


Figure 2

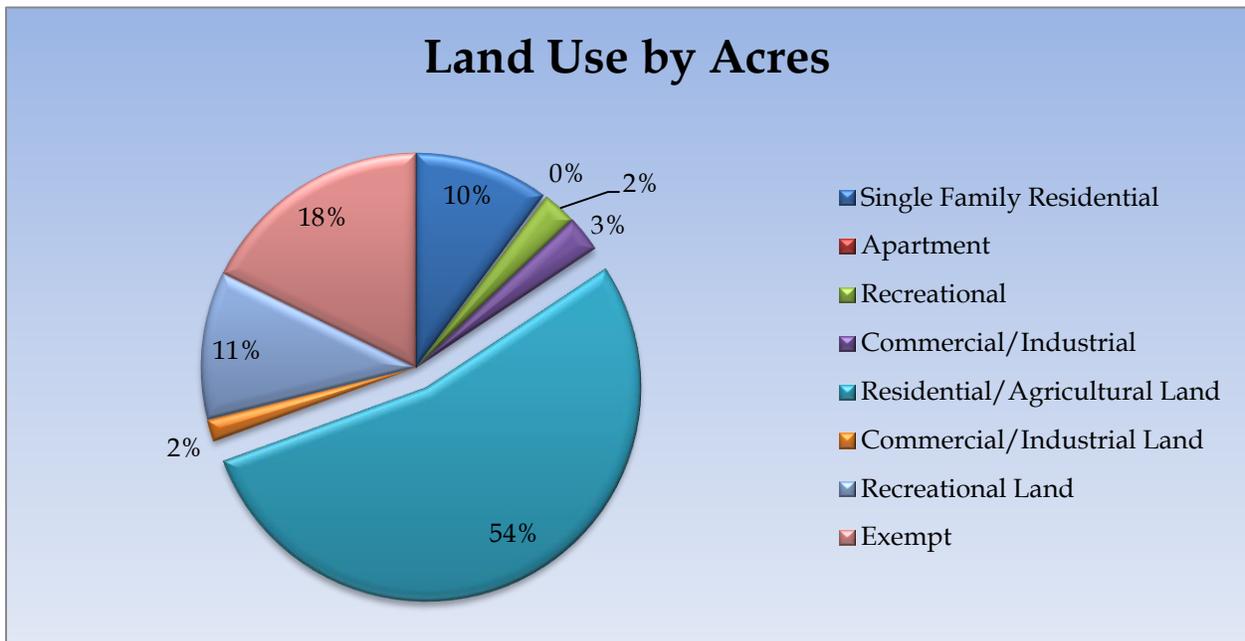


Figure 3

## Regions

The Weber County Assessor's Office groups all real property within the county into geographic "regions." Each region is defined by political and/or physical boundaries. The purpose of stratifying properties into regions is to help identify changes in market values by geography. If assessed values change at different rates between regions, a tax shift is created from one region to another.

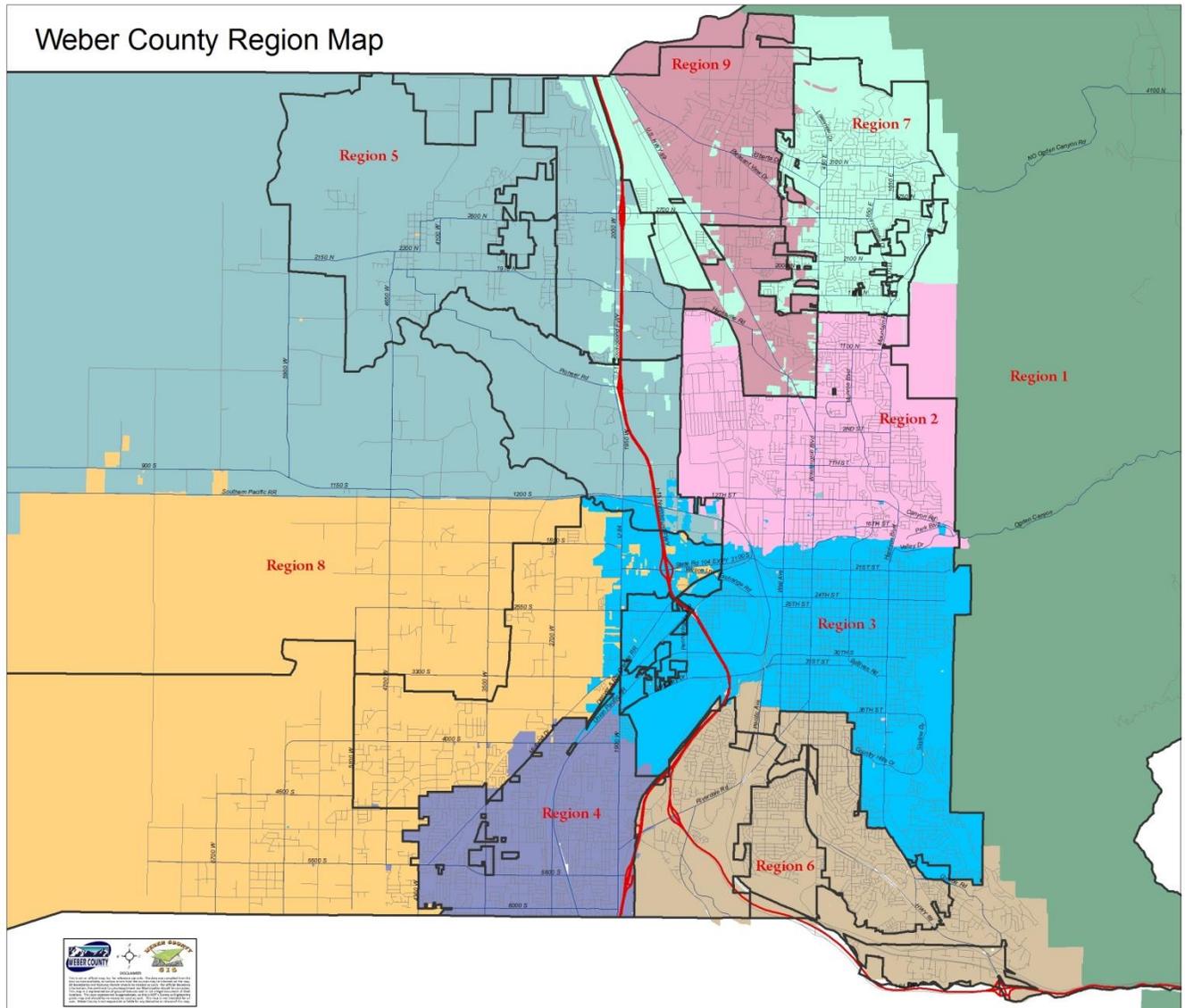


Figure 4

## Economic Analysis

### Population

Weber County had a 2016 estimated population of 247,560, which represents a compounded annual increase of 0.92% over the 2010 census of 232,214. Weber County added an average of 2,558 residents per year from 2010 to 2016.

| POPULATION TRENDS |             |             |                     |
|-------------------|-------------|-------------|---------------------|
|                   | Population  |             | Comp. Annual Change |
|                   | 2010 Census | 2016 Est.   | 2010-2016           |
| United States     | 308,745,538 | 323,127,513 | 0.65%               |
| Utah              | 2,775,326   | 3,051,217   | 1.36%               |
| Weber County      | 232,214     | 247,560     | 0.92%               |

Table 1<sup>1</sup>

### Employment Data

In 2016, the year-end unemployment rate in Weber County declined for the fifth straight year. More importantly, Weber County experienced a job growth of 2,766, a 2.4% increase.<sup>2</sup> This represents the historical year-end high. Utah as a whole continued accumulating jobs, adding another 47,200 in 2016.

### 2016 Year End Weber County Employment Table (Seasonally Adjusted)

| Year | Employment | Unemployment | Rate |
|------|------------|--------------|------|
| 2016 | 116,016    | 4,610        | 3.8% |
| 2015 | 113,250    | 4,729        | 4.0% |
| 2014 | 110,118    | 5,062        | 4.4% |
| 2013 | 108,616    | 6,232        | 5.4% |
| 2012 | 106,217    | 7,228        | 6.4% |

Table 2<sup>3</sup>

<sup>1</sup> (United States Census Bureau, 2017)

<sup>2</sup> (Utah Department of Workforce Services, 2017)

<sup>3</sup> (Utah Department of Workforce Services, 2017)

(Employment Data, cont.)

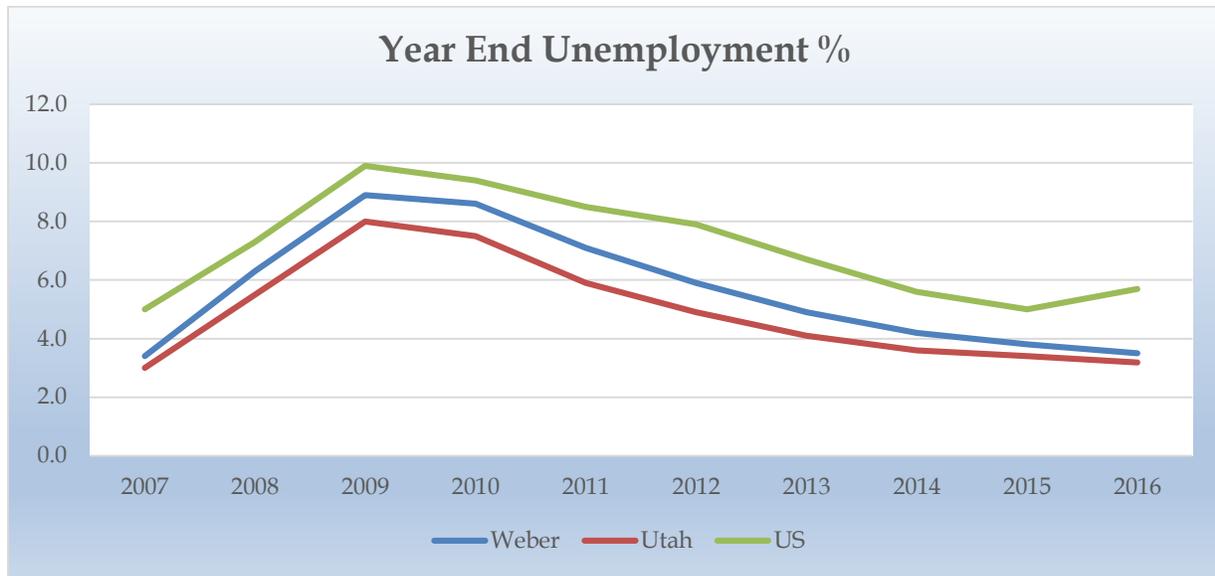


Figure 5

Government employment continues to serve as the base employer in Weber County. Based on the 2015 average, three of the top five and five of the top ten employers in Weber County are federal, state, or local government.

**Weber County Top Ten Employers (2015)<sup>4</sup>**

| Employer                        | Industry                              | # of Employees |
|---------------------------------|---------------------------------------|----------------|
| United States Government        | Federal Government                    | 5000-6999      |
| Weber County School District    | Public Education                      | 3000-3999      |
| McKay-Dee Hospital Center (IHC) | Health Care                           | 3000-3999      |
| Weber State University          | Higher Education                      | 3000-3999      |
| Autoliv Asp, Inc.               | Motor Vehicle Equipment Manufacturing | 2000-2999      |
| State of Utah                   | State Government                      | 1000-1999      |
| Fresenius USA Manufacturing,    | Medical Instrument Manufacturing      | 1000-1999      |
| Ogden City School District      | Public Education                      | 1000-1999      |
| America First Credit Union      | Credit Unions                         | 1000-1999      |
| Wal-Mart                        | Warehouse Clubs and Supercenters      | 1000-1999      |

Table 3<sup>5</sup>

<sup>4</sup> At the time of this report, the 2016 data was unavailable

<sup>5</sup> (Utah Department of Workforce Services, 2017)

**Top Ten Industries by Employment (2016)**

| Industry                                 | Average Employment | % Total Employment | Payroll \$(Million) | % Total Payroll |
|--|--------------------|--------------------|---------------------|-----------------|
| Manufacturing                            | 14,598             | 7.8                | 774                 | 10.5            |
| Health Care and Social Assistance        | 13,302             | 7.1                | 590                 | 8.0             |
| Retail Trade                             | 12,441             | 6.7                | 343                 | 4.6             |
| Federal Government                       | 11,192             | 6.0                | 619                 | 8.4             |
| Admin., Support, Waste Mgmt, Remediation | 8,020              | 4.3                | 218                 | 3.0             |
| Administrative and Support Services      | 7,867              | 4.2                | 211                 | 2.9             |
| Local Government                         | 7,864              | 4.2                | 295                 | 4.0             |
| Accommodation and Food Services          | 7,496              | 4.0                | 109                 | 1.5             |
| Food Services and Drinking Places        | 6,933              | 3.7                | 98                  | 1.3             |
| Construction                             | 6,044              | 3.2                | 284                 | 3.8             |

Table 4<sup>6</sup>

**Top Ten Industries by Payroll (2016)**

| Industry                                 | Average Employment | % Total Employment | Payroll \$(Million) | % Total Payroll |
|--|--------------------|--------------------|---------------------|-----------------|
| Manufacturing                            | 14,598             | 7.8                | 774                 | 10.5            |
| Federal Government                       | 11,192             | 6.0                | 619                 | 8.4             |
| Health Care and Social Assistance        | 13,302             | 7.1                | 590                 | 8.0             |
| Retail Trade                             | 12,441             | 6.7                | 343                 | 4.6             |
| Local Government                         | 7,864              | 4.2                | 295                 | 4.0             |
| Construction                             | 6,044              | 3.2                | 284                 | 3.8             |
| Hospitals                                | 4,610              | 2.5                | 259                 | 3.5             |
| Ambulatory Health Care Services          | 4,566              | 2.4                | 233                 | 3.2             |
| Finance and Insurance                    | 4,277              | 2.3                | 231                 | 3.1             |
| Admin., Support, Waste Mgmt, Remediation | 8,020              | 4.3                | 218                 | 3.0             |

Table 5<sup>7</sup>

<sup>6</sup> (Utah Department of Workforce Services, 2017)

<sup>7</sup> (Utah Department of Workforce Services, 2017)

## Building Permits

2016 saw an increase in both the number of building permits issued and the overall value of those permits. The number of new building permits, permits for additions, repairs, and alterations all increased. New building permits usually have a greater value attached. Typically, residential building permits dominate the total permit count. 2016 was no exception, as residential permits comprised over 80% of the total count and 67% of the value.

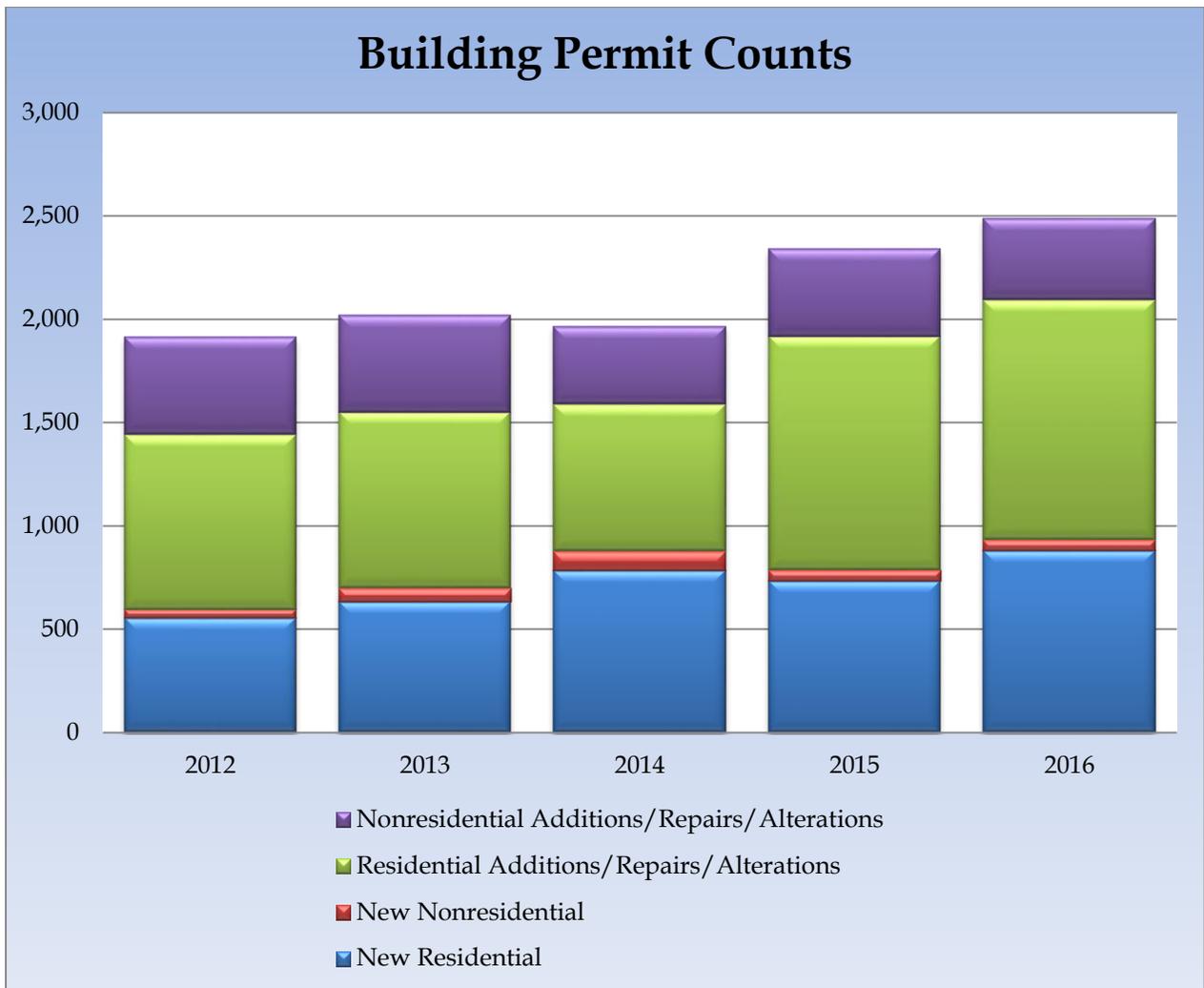


Figure 6

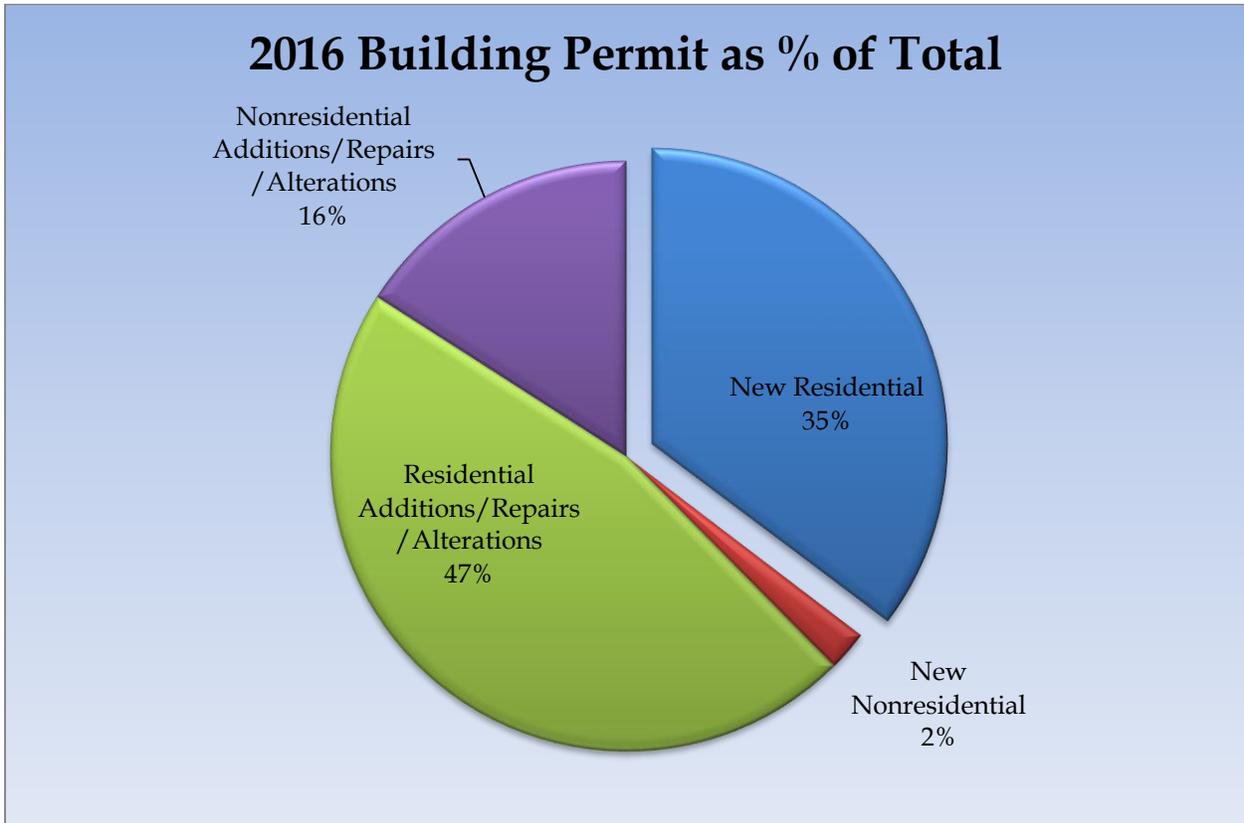


Figure 7

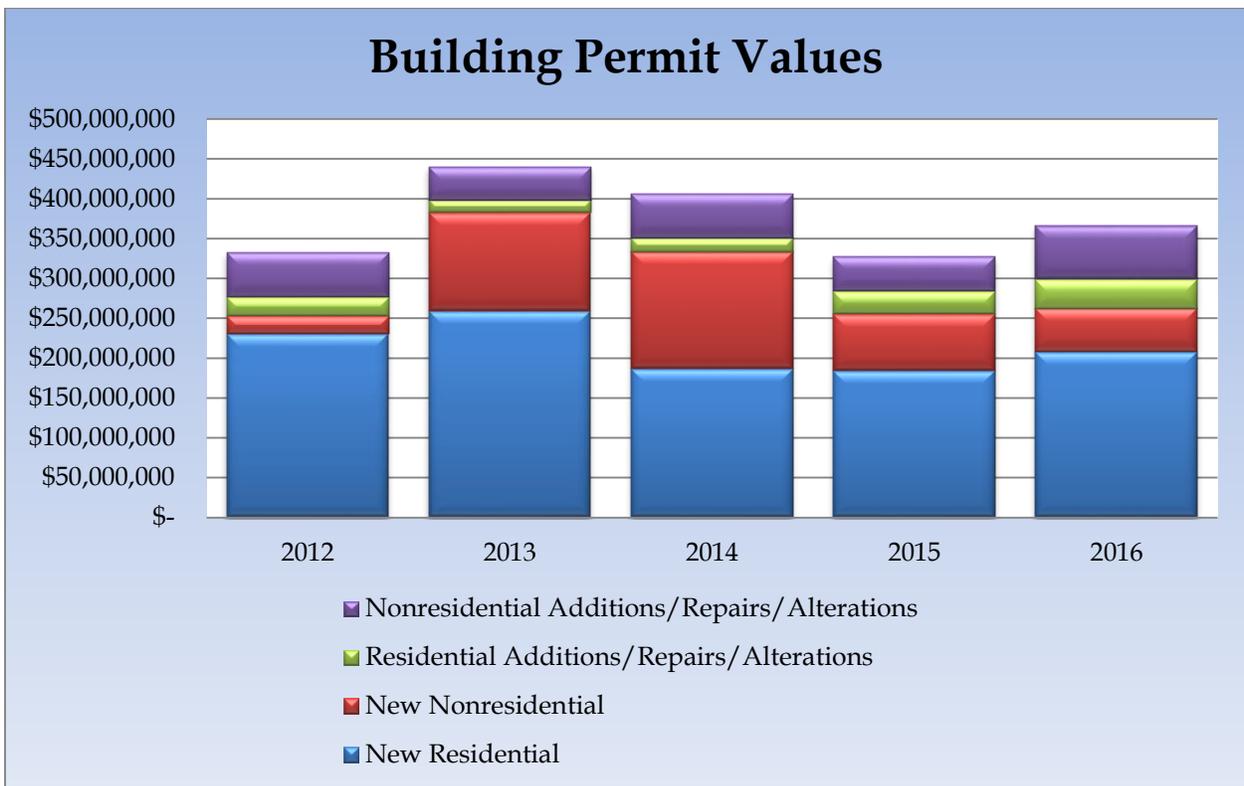


Figure 8

## New Growth

New growth is taxable value added to the assessment roll through owner-initiated property changes, such as new buildings or improvements to existing buildings. New growth is not additional value created through reappraisal. For example, the addition of a new garage that adds \$10,000 in market value is considered new growth. A reappraisal that recognizes a \$10,000 increase in market value is not new growth. New growth is new revenue for the taxing entities. This new revenue helps pay for the additional services required to support the new structures and the added population, e.g. schools, public safety, road maintenance, etc. Real and centrally assessed values are all included in the calculation, with real property contributing the greatest amount in Weber County.<sup>8</sup>

From 2005 to 2008, Weber County experienced a boom, with a significant number of new homes and commercial developments built during that period. Starting at the decline of the real estate market in 2008, new growth in Weber County declined dramatically before starting to rebound in 2015. Since 2015, new growth has approximately doubled to \$533 million. This figure represents the second highest level of new growth in Weber County over the past twenty years.

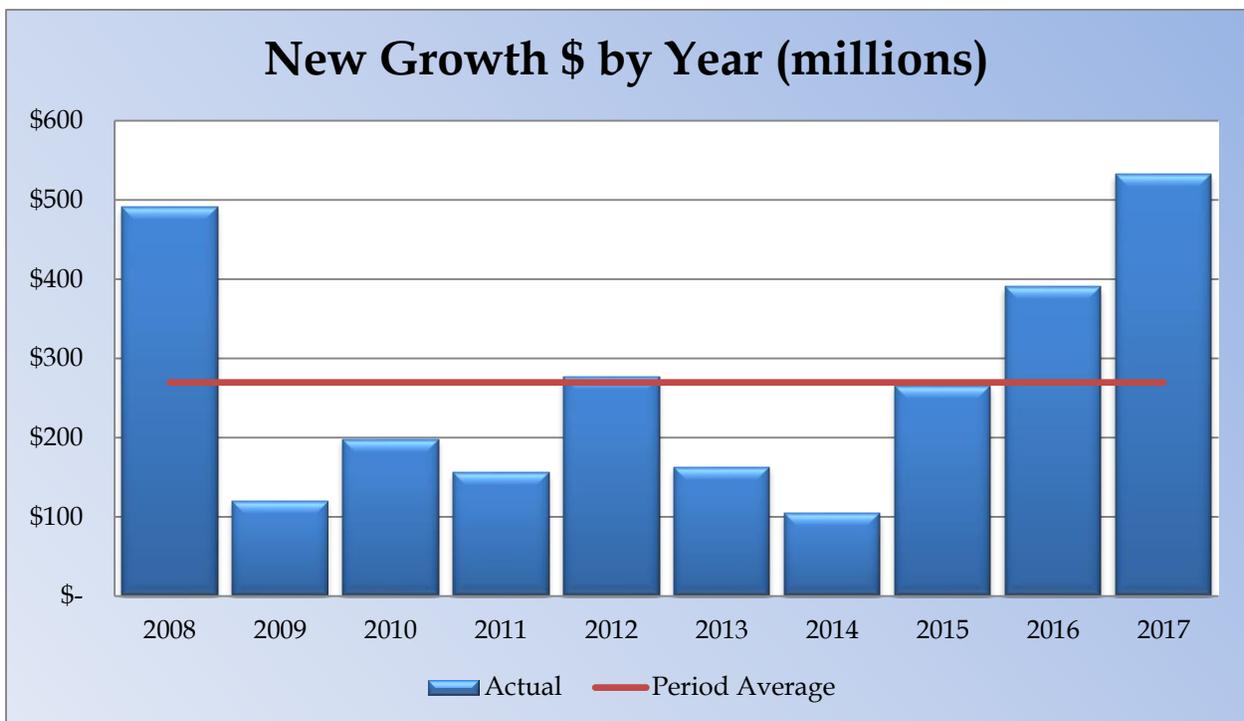


Figure 9

<sup>8</sup> Personal property was removed from the new growth calculation in 2016

## Valuation Appeals

Each year property owners have the opportunity to seek a valuation adjustment through a valuation appeal. The appeal process is known as the Board of Equalization (BOE). The Clerk/Auditor’s Office administers the BOE, which entails receiving appeals and forwarding them on to the Assessor’s Office for a valuation or exemption decision once the appellant has provided sufficient evidence.

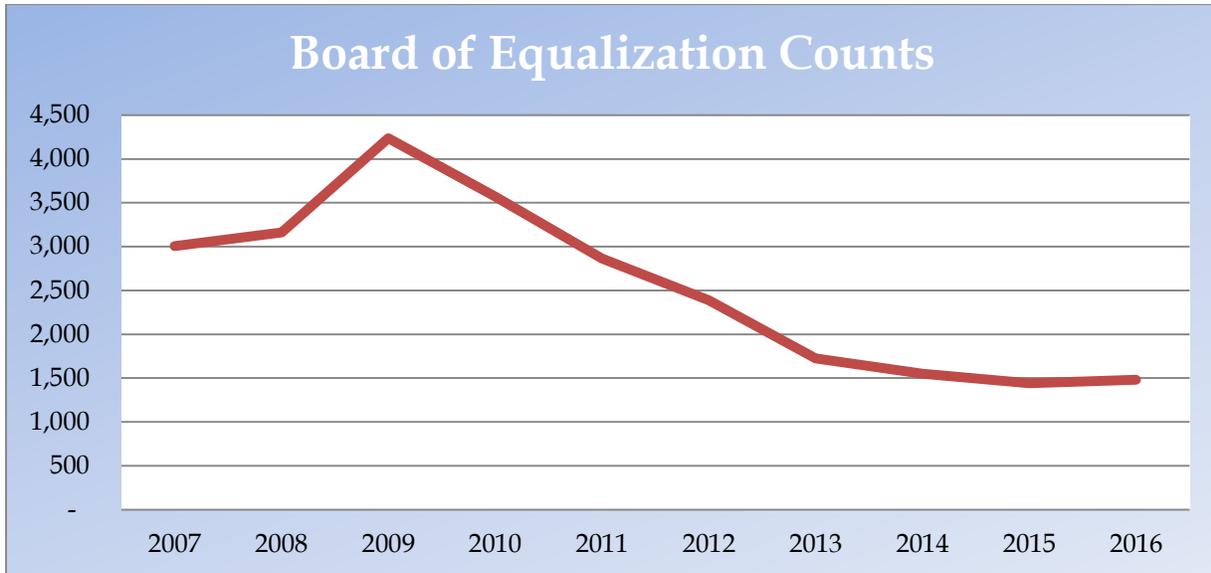


Figure 10

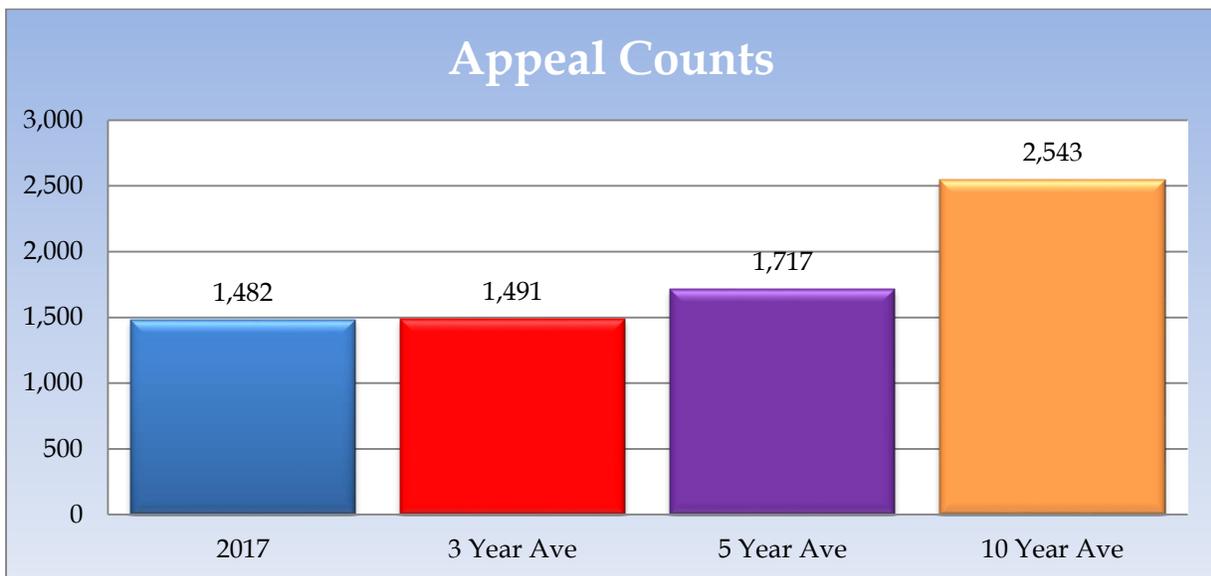


Figure 11

As seen in the Figure 11 above, 2007 – 2009 saw a sharp increase in the number of appeals. Since 2010 there has been a marked decline. The 2016 appeal count is below the three, five, and ten year historical averages.

### Assessed Value Change Analysis

As part of the year-end analysis, the Assessor’s Office performs a value change study of taxable parcels. This year in Weber County, 84% of the assessed values increased, 6% decreased, and 10% remained the same. Most of the changes in assessed value were marginal, with 82% changing 15% or less.

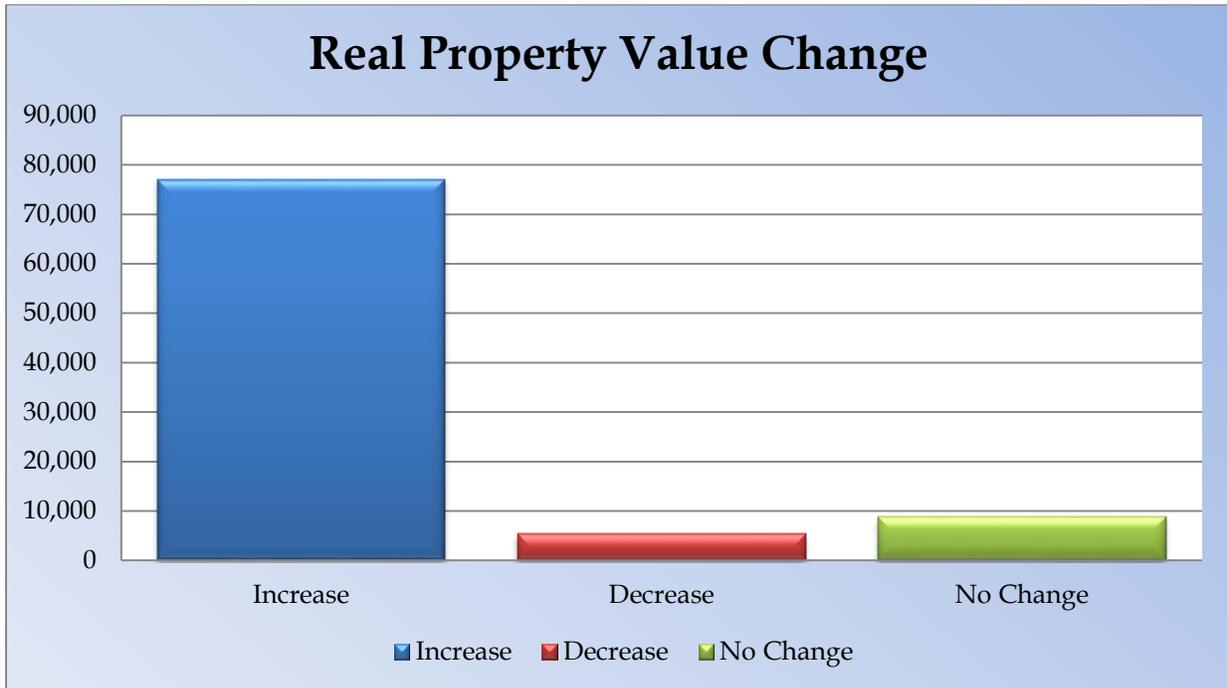


Figure 12

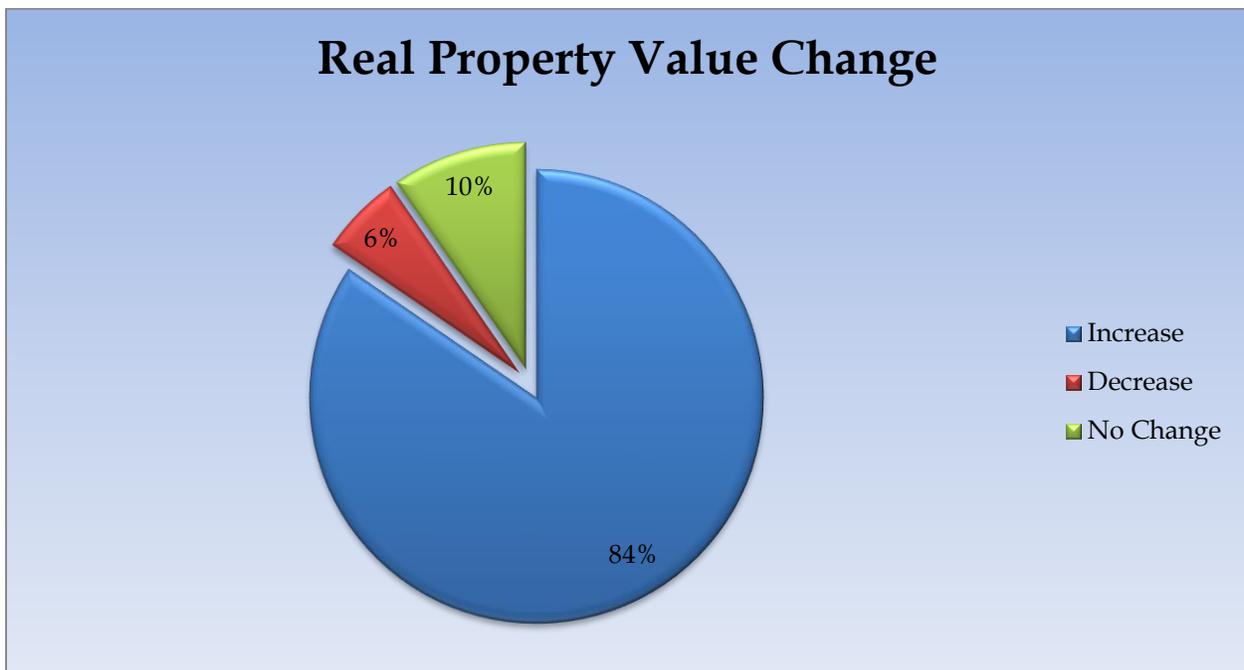


Figure 13

*Assessed value change by property type (taxable parcels)<sup>9</sup>*

| Change    | Overall | SFR    | SRI   | Vac R/A Land | Rec | C/I Imp | Vac C/I Land |
|-----------|---------|--------|-------|--------------|-----|---------|--------------|
| Increase  | 85%     | 93%    | 86%   | 63%          | 87% | 46%     | 76%          |
| Decrease  | 6%      | 6%     | 10%   | 5%           | 9%  | 8%      | 2%           |
| No Change | 10%     | 1%     | 4%    | 32%          | 4%  | 46%     | 22%          |
| # Parcels | Overall | SFR    | SRI   | Vac R/A Land | Rec | C/I Imp | Vac C/I Land |
| Increase  | 59,120  | 56,213 | 1,270 | 36           | 411 | 57      | 1,133        |
| Decrease  | 3,806   | 3,557  | 154   | 3            | 45  | 10      | 37           |
| No Change | 855     | 385    | 53    | 18           | 18  | 57      | 324          |

Table 6

Overall: Weber County  
 SFR: Single Family Residential  
 SRI: Small Residential Income  
 Vac R/A Land: Vacant Residential & Agricultural Land  
 Rec: Recreational Properties  
 C/I Imp: Commercial & Industrial Improved  
 Vac C/I Land: Vacant Commercial & Industrial Land

*Assessed value change by region<sup>10</sup>*

| Change    | Region 1 | Region 2 & 3** | Region 4 | Region 5 | Region 6 | Region 7 | Region 8 | Region 9 |
|-----------|----------|----------------|----------|----------|----------|----------|----------|----------|
| Increase  | 65%      | 90%            | 86%      | 95%      | 70%      | 90%      | 86%      | 81%      |
| Decrease  | 13%      | 5%             | 5%       | 3%       | 9%       | 3%       | 4%       | 8%       |
| No Change | 22%      | 5%             | 9%       | 2%       | 20%      | 7%       | 10%      | 11%      |
| # Parcels | Region 1 | Region 2 & 3** | Region 4 | Region 5 | Region 6 | Region 7 | Region 8 | Region 9 |
| Increase  | 5,476    | 10,766         | 14,496   | 11,292   | 5,251    | 12,073   | 6,440    | 6,683    |
| Decrease  | 1,085    | 660            | 796      | 382      | 696      | 465      | 310      | 635      |
| No Change | 1,841    | 596            | 1,480    | 261      | 1,512    | 879      | 715      | 950      |

Table 7

\* See Region Map page 5

\*\* Because of its size, Ogden City is divided into two regions (2&3). The two regions are combined for the purposes of this report.

<sup>9</sup> Due to rounding, the percentages given may not sum to 100%

<sup>10</sup> Due to rounding, the percentages given may not sum to 100%

### Assessed Values by Region

As discussed in the “Regions” section of the report<sup>11</sup>, the Weber County Assessor’s Office clusters real property parcels into value areas based on political and/or physical boundaries. The chart below shows Ogden City, comprising Regions 2 and 3, containing over one quarter of the total market value of Weber County.

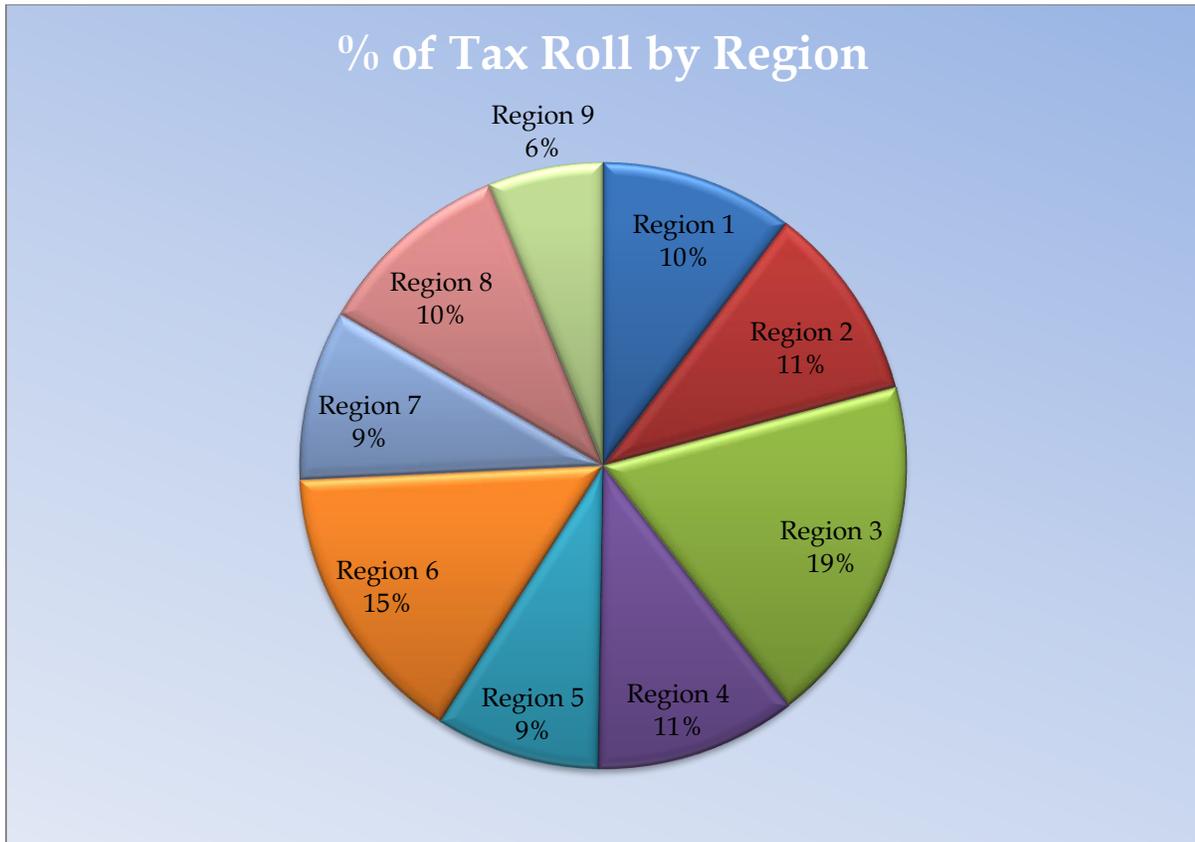


Figure 14

<sup>11</sup> See Region may page 5

## Assessment Statistics

As part of the quality assurance testing done before the close of each year's assessment roll, the Weber County Assessor's Office performs an assessment/sale ratio study. The purpose of the study is to determine if the level of assessment within each property class is within statutory boundaries and to ensure that there is equity among property classes. The level of assessment in Utah is 100% of market value, meaning each taxable piece of real property should be assessed at what it would sell for in the open market. According to Utah State Tax Commission Rule R884-24P-27, the measure of central tendency shall be within  $\pm 10\%$  of the legal level of assessment.<sup>12</sup> This means that the assessment/sale ratio for each property class, and each property subclass, shall be within 90% to 110%.

Two general tests are employed. The first is a measurement of appraisal level test to determine if the county's assessment complies with state tax commission guidelines for appraisal level. This test employs the median and average. The second test measures the level of uniformity within the class and subclasses, or how closely grouped each individual ratio is around the median or average level of assessment. Uniformity is tested using the coefficient of dispersion (COD) and coefficient of variation (COV).

Within each class and subclass study, seven statistics are calculated: number of samples (count), median sale ratio, average (mean) sale ratio, weighted mean, price related differential, COD, and COV.

### *Measurement of Appraisal Level*

There are three calculations performed to measure the appraisal level: the median, the mean, and the weighted mean.

To calculate the median, the ratios are arrayed in the order of magnitude, with the middle ratio serving as the median. The average ratio is calculated by summing all of the ratios and then dividing by the total number of samples.

The weighted mean weighs each ratio by the sale price. It is calculated by dividing the sum of the assessed values by the sum of the sale prices.

---

<sup>12</sup> (Utah State Tax Commission, 2017)

**Measures of Appraisal Uniformity**

There are two calculations performed in the measure of appraisal uniformity: coefficient of dispersion (COD) and coefficient of variation (COV).

The coefficient of dispersion is the most used measure of uniformity in ratio studies.<sup>13</sup> The COD is based on the absolute average deviation from the median ratio. The COD provides a measure of appraisal uniformity that is independent of the level of appraisal and permits direct comparison between property groups. Typically, the lower the COD, the more uniform the assessment.

Similar to the COD, the coefficient of variation (COV) makes comparisons between appraisal classes easier. The COV is an expression of the standard deviation divided by the average sale ratio.

**2017 Sale ratio results**

Each year an assessment/sale ratio study is performed by comparing the current tax year’s assessed values to the sales that occurred in the prior calendar year. In Weber County, three overall property classes are studied for the assessment/sale ratio: residential, vacant non-commercial land, and commercial. The residential class has three subclasses: region, age, and gross living area. Vacant non-commercial land has two subclasses: region and size. Commercial does not have any subclasses, as there are not enough verifiable sale transactions to derive any benefit from stratifying commercial sales into subclasses. The results of the study by class are displayed in the following table:

| Residential A/S Ratio                |        |      |     |     |
|--------------------------------------|--------|------|-----|-----|
| Count                                | Median | Mean | COD | COV |
| 3,647                                | 94%    | 94%  | 7   | 8   |
| Vacant Non-Commercial Land A/S Ratio |        |      |     |     |
| Count                                | Median | Mean | COD | COV |
| 186                                  | 97%    | 95%  | 12  | 17  |
| Commercial A/S Ratio                 |        |      |     |     |
| Count                                | Median | Mean | COD | COV |
| 45                                   | 95%    | 93%  | 17  | 25  |

Table 8

<sup>13</sup> (International Association of Assessing Officers (IAAO), 2010)

## Assessed Value Summary

The following table is the aggregate percent change in the 2017 assessment roll by property type as compared to tax year 2016 and the percent each class contributes to overall market value.

The totals are for all nonexempt properties including single family residential, small residential income (2-4 family), commercial/ industrial, recreational, vacant residential/agricultural land, and vacant commercial/industrial land.

*Percent of Assessed Value by Property Class<sup>14</sup>*

| Property Class                    | % Change   | % of Roll   |
|-----------------------------------|------------|-------------|
| Single Family Residential         | 10%        | 71%         |
| Small Residential Income          | 8%         | 2%          |
| Commercial/Industrial Improved    | 7%         | 19%         |
| Recreational                      | 9%         | 0%          |
| Vacant Res/Ag Land                | 7%         | 6%          |
| Vacant Commercial/Industrial Land | 14%        | 2%          |
| <b>Overall</b>                    | <b>10%</b> | <b>100%</b> |

Table 9

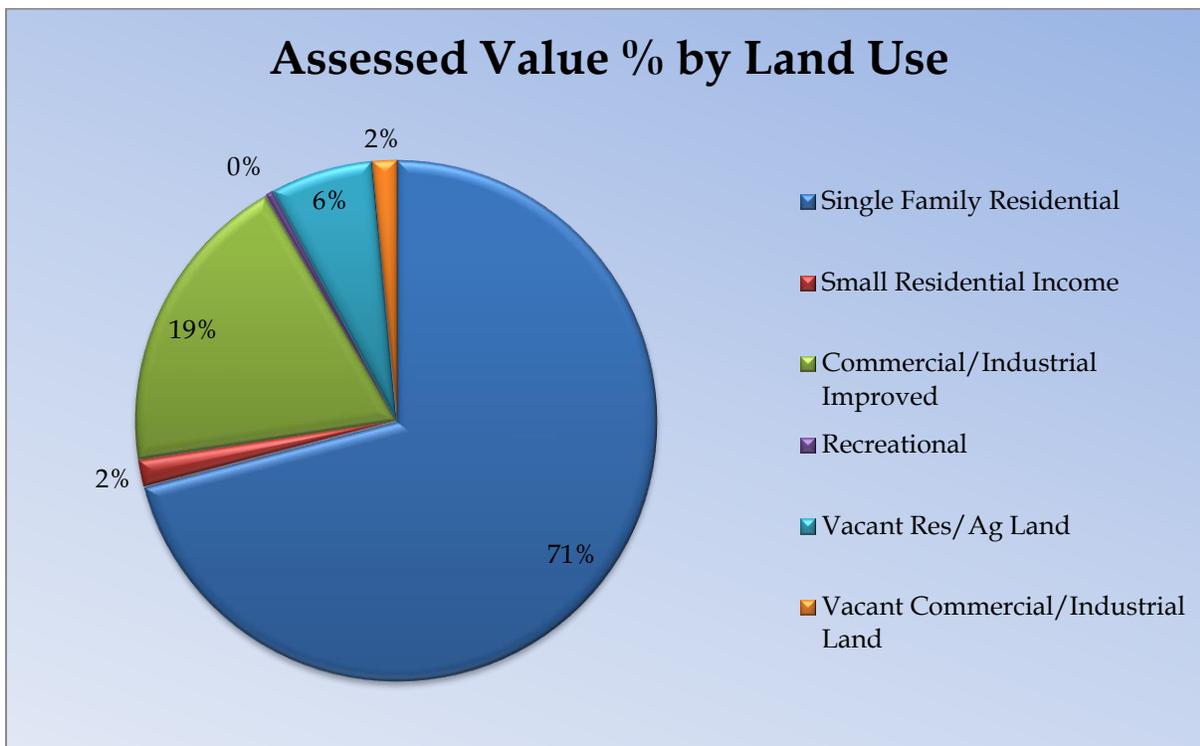


Figure 15

<sup>14</sup> Percentages expressed in the table above are rounded. The sum of the displayed figures may not total 100%.

The following table is the aggregate percent change for the 2017 assessment by region, as compared to tax year 2015, along with the percent of county tax roll by region. The totals are for all nonexempt properties including single-family residential, small residential income (2-4 family), commercial/industrial, recreational, vacant residential/agricultural land, vacant commercial/industrial land, and church or public properties.

*Percent of Tax Roll By Region<sup>15</sup>*

|                     | % Change   | % of Tax Roll |
|---------------------|------------|---------------|
| Region 1            | 6%         | 10%           |
| Region 2            | 10%        | 11%           |
| Region 3            | 11%        | 19%           |
| Region 4            | 9%         | 11%           |
| Region 5            | 10%        | 9%            |
| Region 6            | 9%         | 15%           |
| Region 7            | 10%        | 9%            |
| Region 8            | 13%        | 11%           |
| Region 9            | 10%        | 6%            |
| <b>Weber County</b> | <b>10%</b> | <b>100%</b>   |

Table 10

\* See Region Map page 5

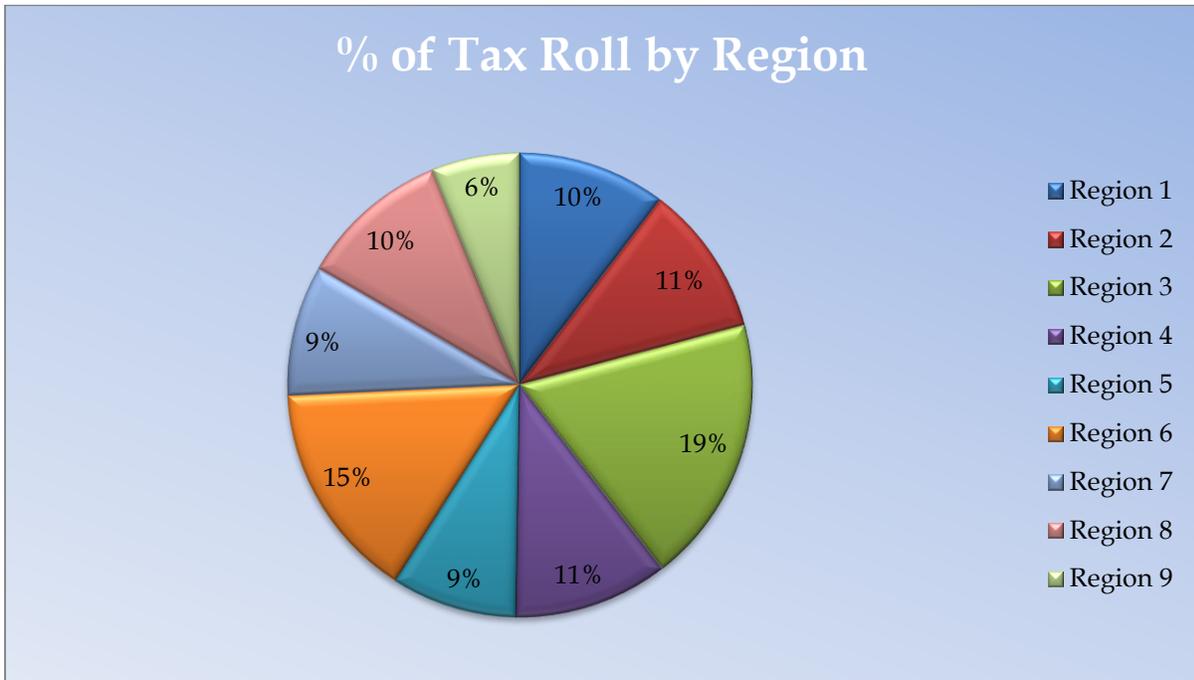


Figure 16

<sup>15</sup> Percentages expressed in the table above are rounded. The sum of the displayed figures may not total 100%.

## Greenbelt

### Valuation

The Farmland Assessment Act (FAA), also known as the greenbelt law, allows qualifying agricultural property to be assessed based on the production capability of the land, rather than the market value of the land. In other words, the land is valued and taxed on the agricultural production potential, rather than market value of the land. This method allows agricultural operations to remain economically viable when located in or around expanding urban areas. Speaking generally, in order to qualify for greenbelt status, the property must have at minimum five contiguous acres, be actively devoted to agricultural use, have been actively devoted to agricultural use for at least the two successive years immediately preceding the current tax year, and meet a minimum production requirement. The reduction from market to taxable for these properties is substantial as the taxable value for the greenbelt parcels in Weber County was only 4% of the market value for a difference of almost \$1 billion. This reduction creates a property tax shift from properties assessed under the FAA to the remaining parcels in Weber County. In 2017, Weber County assessed over 157,000 acres of land under the FAA. The table below summarizes the number of acres, market value and taxable value of these properties by region.

| Region       | Count        | Acres          | Market (Thousands)  | Taxable (Thousands) | % of Market | \$ Difference (Thousands) |
|--------------|--------------|----------------|---------------------|---------------------|-------------|---------------------------|
| 1            | 1,214        | 111,373        | \$ 445,248          | \$ 17,053           | 4%          | (\$428,195)               |
| 2            | 19           | 134            | \$ 4,027            | \$ 94               | 2%          | (\$3,933)                 |
| 3            | 53           | 386            | \$ 18,145           | \$ 172              | 1%          | (\$17,973)                |
| 4            | 21           | 70             | \$ 3,285            | \$ 91               | 3%          | (\$3,194)                 |
| 5            | 1,476        | 27,625         | \$ 260,960          | \$ 10,611           | 4%          | (\$250,349)               |
| 6            | 79           | 842            | \$ 18,544           | \$ 632              | 3%          | (\$17,912)                |
| 7            | 160          | 1,654          | \$ 39,919           | \$ 729              | 2%          | (\$39,190)                |
| 8            | 914          | 13,523         | \$ 211,210          | \$ 8,632            | 4%          | (\$202,578)               |
| 9            | 183          | 1,717          | \$ 37,404           | \$ 1,840            | 5%          | (\$35,564)                |
| <b>Total</b> | <b>4,119</b> | <b>157,324</b> | <b>\$ 1,038,742</b> | <b>\$ 39,854</b>    | <b>4%</b>   | <b>(\$998,888)</b>        |

Table 11

### Rollback tax

What happens to property when removed from the greenbelt program? Properties that receive a tax benefit while under greenbelt are subject to what is termed a rollback tax when the property no longer qualifies under the FAA. In simple terms, the rollback tax is the difference between the tax paid and the tax normally charged if the property did not qualify for greenbelt. This rollback tax is charged for a maximum of five of the most recent years. For example, if the tax was \$75 under greenbelt and would have been \$1,875 if taxed on full market value, the rollback tax for that year is \$1,800.

## Personal Property

The Weber County Assessor’s Office maintains a personal property account for all businesses within the county. The information maintained for each business consists of an equipment listing related to that specific business. Equipment acquisition cost is maintained and depreciated each year according to schedules developed by the state property tax division and approved by the Utah State Tax Commission. Existing businesses receive an annual request for updated equipment listings, while cities in Weber County send new business information to the Assessor’s Office each year.

In addition, the Assessor’s Office maintains an account for each manufactured home in the county. Manufactured homes are eligible to receive the same residential exemption as real property for taxing purposes. Finally, Weber County also maintains a record of all registered age-based vehicles and their associated fees.

Unsecured personal property taxable value in Weber County decreased slightly to just over \$1 billion for tax year 2017<sup>16</sup>. This reduction is primarily due to the depreciated value of business personal property equipment in the industrial sector.

The following table and graphs detail the changes in the number of accounts by type as well as the changes in taxable value. % Change reflects changes from the prior tax year. Total % Change is a weighted average reflecting the aggregate change from the prior year.

### *Personal Property Percentage by Account Type<sup>17</sup>*

| ACCOUNT TYPE                | # of Accounts | % Change  | % of Total Value |
|-----------------------------|---------------|-----------|------------------|
| Existing                    | 7,486         | 6%        | 87%              |
| New Business                | 952           | 5%        | 1%               |
| Leasing - # of sub accounts | 2,829         | 5%        | 10%              |
| Bankruptcy                  | 5             | -79%      | 0%               |
| Manufactured                | 3,011         | 0%        | 2%               |
| <b>Total</b>                | <b>14,283</b> | <b>1%</b> | <b>100%</b>      |

Table 12

<sup>16</sup> Effective 1-1-2009, HB77 changed the filing deadline for personal property from January 1 to May 15. This change made it necessary for the county to use the prior year-end taxable values to calculate the certified tax levy. The 2016 values are not available until year-end; consequently, 2015 values are used in the assessment summary report.

<sup>17</sup> % of Total Value percentages are rounded and may not total 100%.

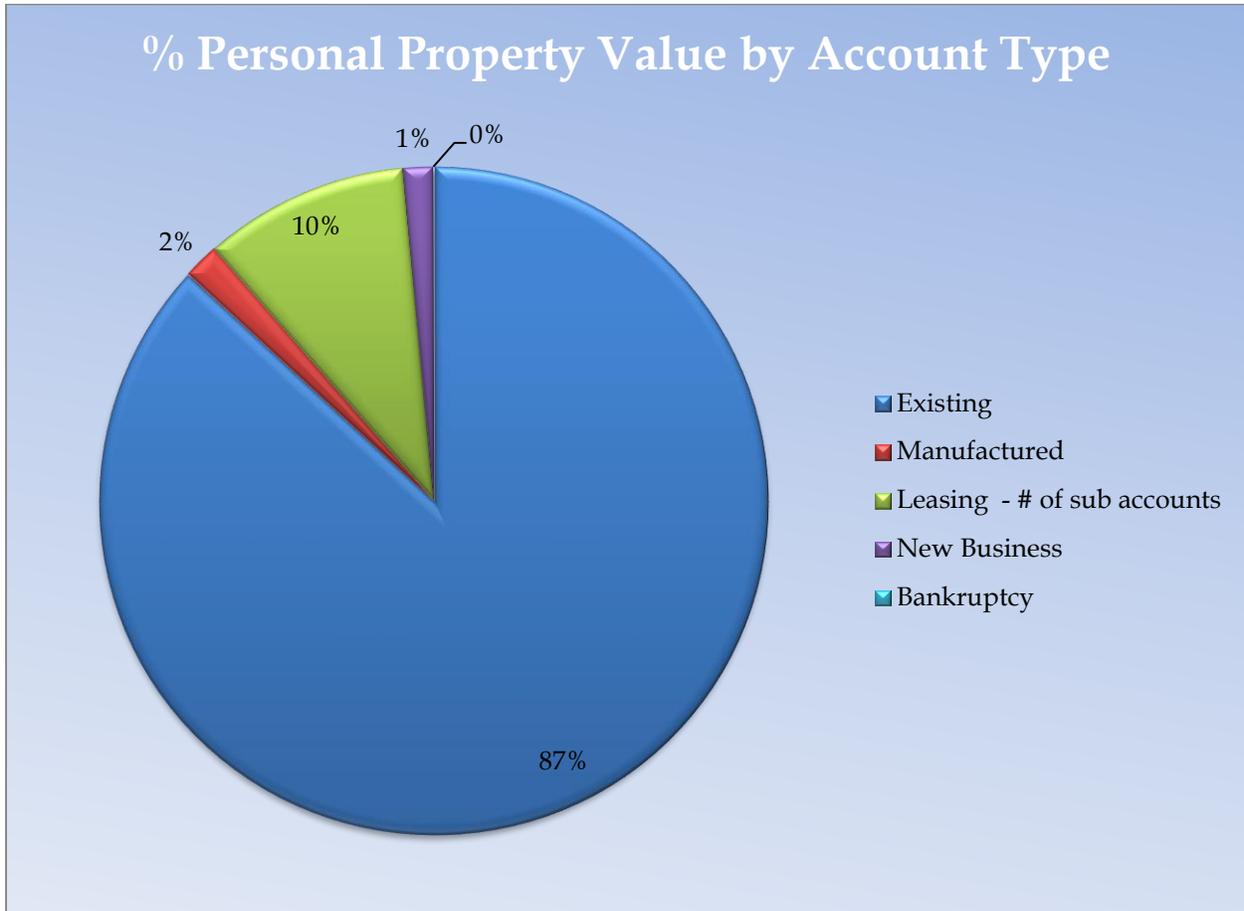


Figure 17

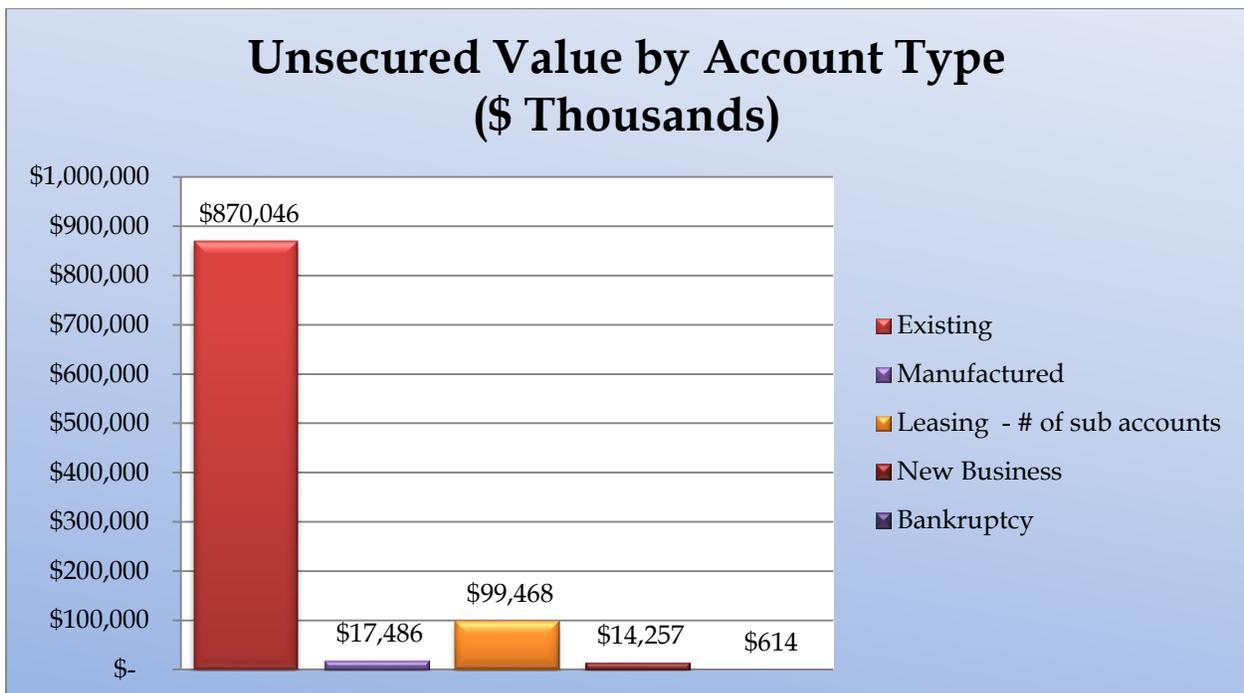


Figure 18

## State Assessed

The Property Tax Division of the Utah State Tax Commission values all mines, utilities and railroad properties that operate as a unit. Values are set and apportioned to taxing entities based on situs of property.<sup>18</sup> As illustrated later in Figures 21 and 22, state assessed properties add very little value to Weber County's tax roll. Typically, state assessed property only adds 3-5% to the overall market value. The following graph illustrates the percent of state assessed value allocated to each city and unincorporated area in Weber County.

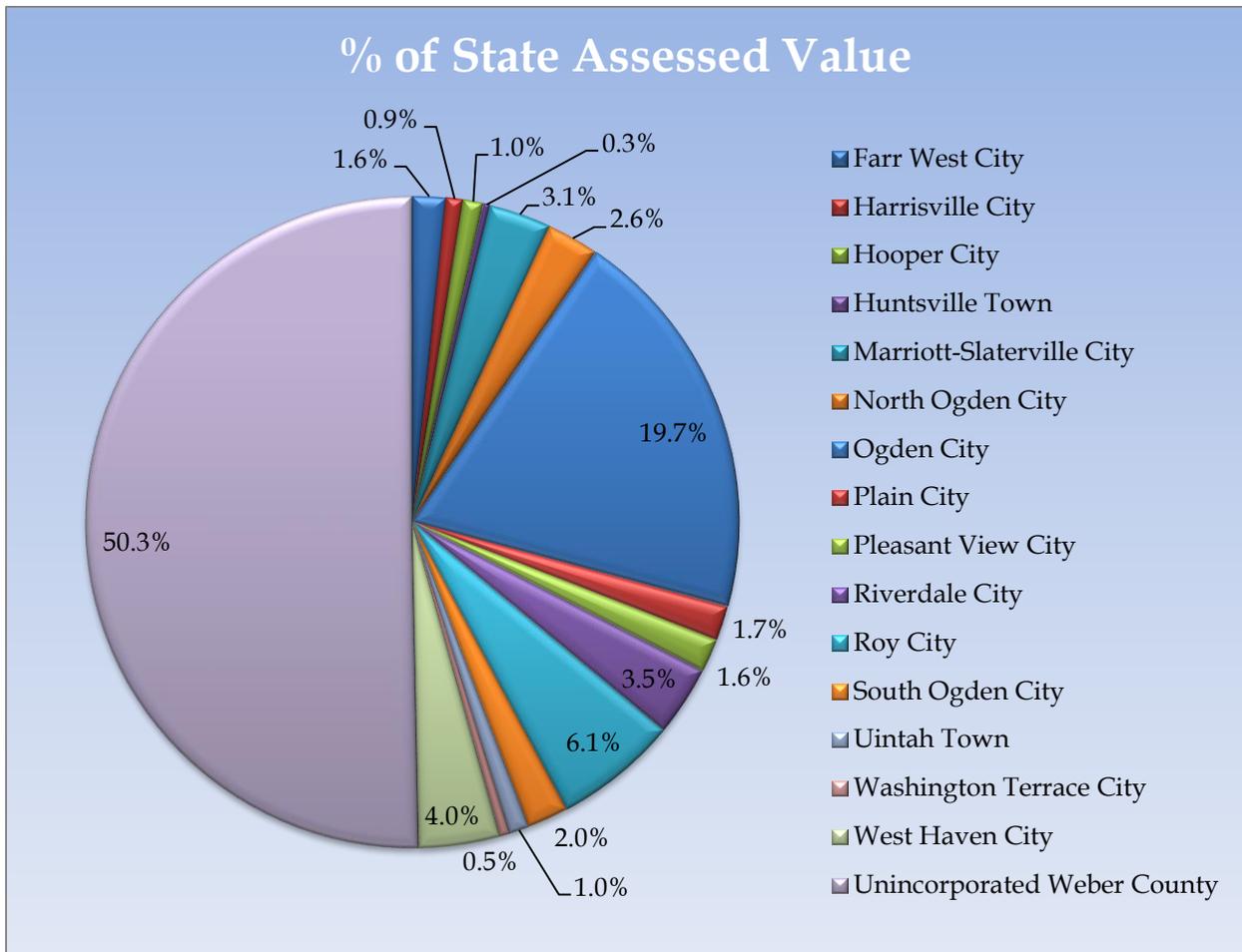


Figure 19

<sup>18</sup> [Utah State Tax Commission – Property Tax Division](#)

## Total Taxable Value

With the overall increase in assessed values for Real, Unsecured (Personal) Property, and Centrally Assessed, the total taxable value for Real Property and State Assessed increased while personal property decreased slightly for tax year 2017. The total change in taxable value was 9% increase compared to last year.

| Entity Name                 | Real Property    |          | Personal Property |          | State Assessed |          | Total Taxable    |          |
|-----------------------------|------------------|----------|-------------------|----------|----------------|----------|------------------|----------|
|                             | \$ Change        | % Change | \$ Change         | % Change | \$ Change      | % Change | \$ Change        | % Change |
| Weber County Overall        | \$ 1,129,767,195 | 9%       | \$ (4,459,882)    | 0%       | \$ 73,312,908  | 10%      | \$ 1,198,620,221 | 9%       |
| Ogden City School Dist.     | \$ 347,565,384   | 10%      | \$ (11,109,795)   | -2%      | \$ 9,134,375   | 6%       | \$ 345,589,964   | 8%       |
| Weber School District       | \$ 782,201,811   | 9%       | \$ 6,649,913      | 2%       | \$ 64,178,533  | 11%      | \$ 853,030,257   | 9%       |
| Farr West City              | \$ 39,835,940    | 10%      | \$ 51,348         | 0%       | \$ 2,257,559   | 21%      | \$ 42,144,847    | 9%       |
| Harrisville City            | \$ 22,594,801    | 8%       | \$ 427,320        | 8%       | \$ (817,910)   | -11%     | \$ 22,204,211    | 8%       |
| Hooper City                 | \$ 43,188,263    | 11%      | \$ 7,339          | 0%       | \$ 517,529     | 7%       | \$ 43,713,131    | 11%      |
| Huntsville Town             | \$ 3,709,146     | 6%       | \$ (18,893)       | -7%      | \$ 309,805     | 14%      | \$ 4,000,058     | 7%       |
| Marriott-Slaterville City   | \$ 27,369,032    | 15%      | \$ 1,439,443      | 9%       | \$ 815,781     | 3%       | \$ 29,624,256    | 13%      |
| North Ogden City            | \$ 88,557,731    | 10%      | \$ 318,149        | 2%       | \$ 1,811,864   | 10%      | \$ 90,687,744    | 10%      |
| Ogden City                  | \$ 349,312,542   | 10%      | \$ (11,103,724)   | -2%      | \$ 9,332,746   | 6%       | \$ 347,541,564   | 8%       |
| Plain City                  | \$ 33,404,058    | 11%      | \$ 2,570          | 0%       | \$ 408,225     | 3%       | \$ 33,814,853    | 11%      |
| Pleasant View City          | \$ 55,317,958    | 10%      | \$ 923,589        | 3%       | \$ 1,174,199   | 10%      | \$ 57,415,746    | 10%      |
| Riverdale City              | \$ 38,208,768    | 7%       | \$ 789,230        | 2%       | \$ 3,157,009   | 13%      | \$ 42,155,007    | 7%       |
| Roy City                    | \$ 101,755,896   | 8%       | \$ 525,144        | 2%       | \$ 3,739,173   | 8%       | \$ 106,020,213   | 8%       |
| South Ogden City            | \$ 67,067,756    | 8%       | \$ 1,235,695      | 3%       | \$ 449,490     | 3%       | \$ 68,752,941    | 8%       |
| Uintah Town                 | \$ 7,481,773     | 12%      | \$ (13,733)       | -1%      | \$ 911,662     | 13%      | \$ 8,379,702     | 12%      |
| Washington Terrace City     | \$ 26,627,795    | 8%       | \$ 7,256,831      | 30%      | \$ (1,415,601) | -26%     | \$ 32,469,025    | 9%       |
| West Haven City             | \$ 104,410,861   | 14%      | \$ 485,950        | 2%       | \$ 1,241,591   | 4%       | \$ 106,138,402   | 13%      |
| Unincorporated Weber County | \$ 120,924,875   | 7%       | \$ (6,786,140)    | -5%      | \$ 49,419,786  | 14%      | \$ 163,558,521   | 7%       |

Table 13

The following charts illustrate the contributory value of real property, unsecured personal property, and state assessed property to the tax roll for the Weber County General Fund. As illustrated below, real property is the major contributor, with unsecured and centrally assessed values contributing only 12% combined.

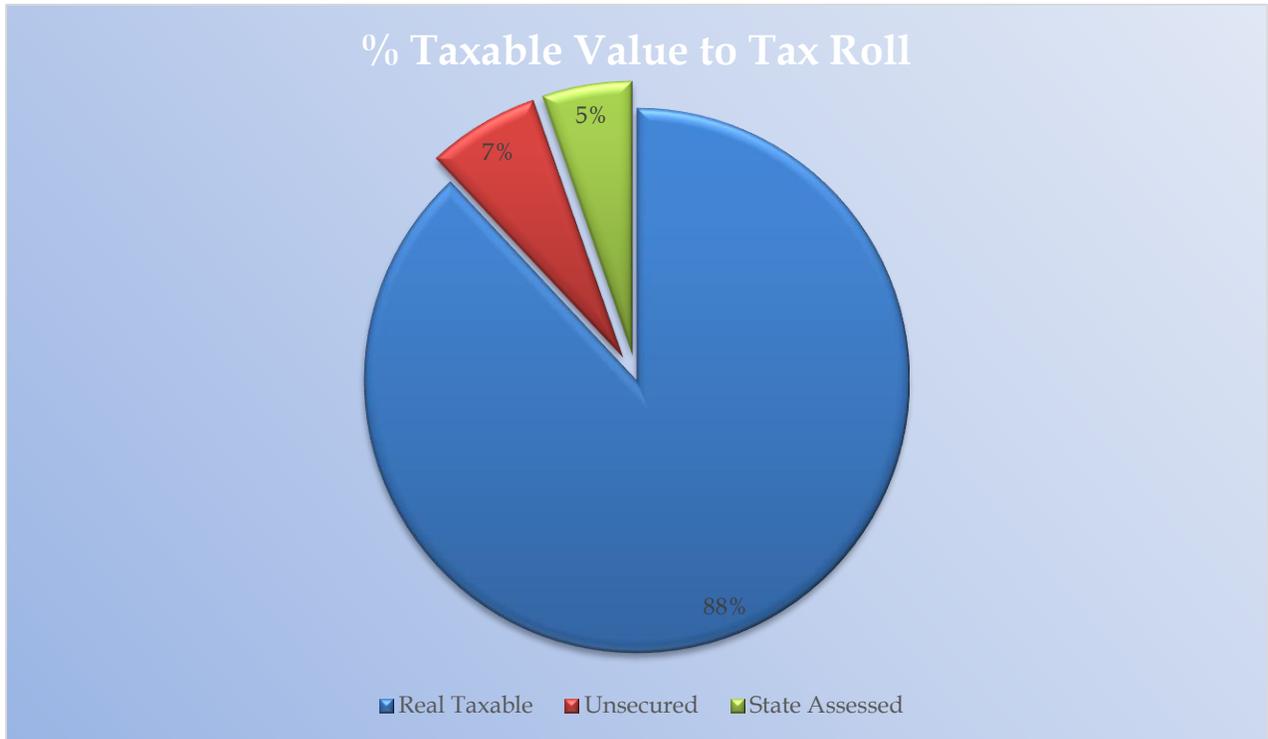


Figure 20

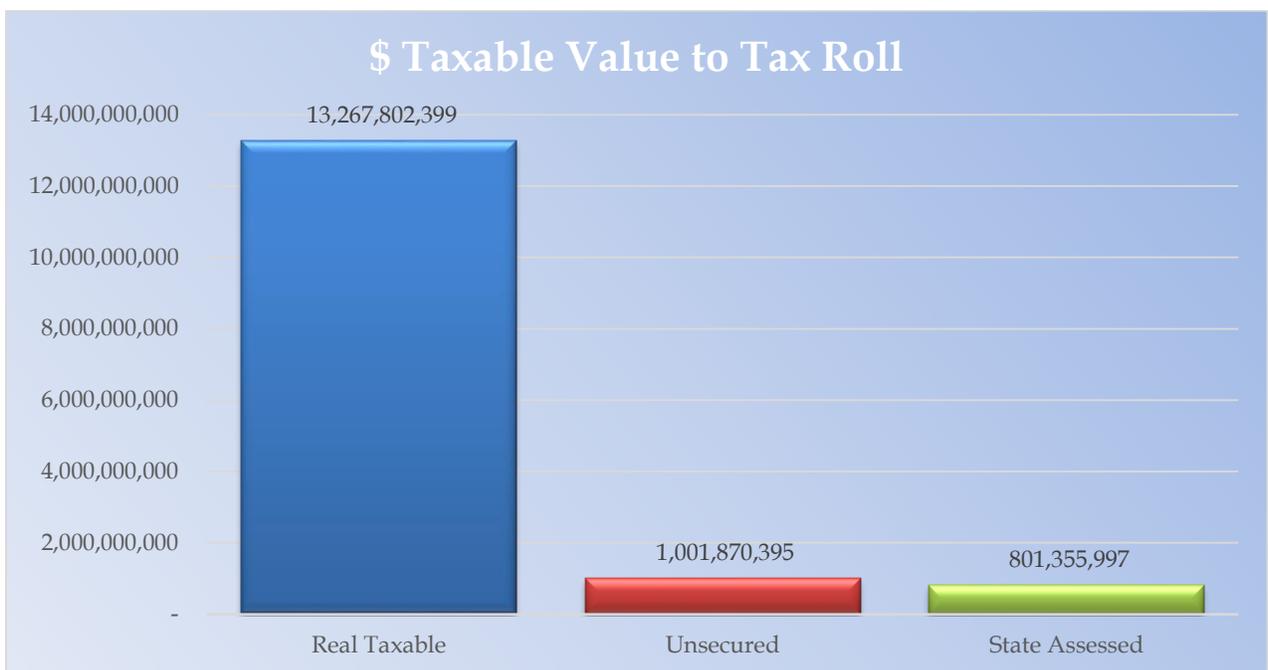


Figure 21

## Assessment Calendar

*January 1<sup>st</sup>: All property appraised based upon situs and status as of this date (real and personal).*

*March 1<sup>st</sup>: Business personal property mailing sent.*

*May 1<sup>st</sup>: F.A.A. (Greenbelt) applications for the prior year due.*

*May 15<sup>th</sup>: Business personal property returns due.*

*May 22<sup>nd</sup>: Tax rolls close (real property).*

*June 23<sup>rd</sup>: Manufactured home payment due.*

*July 22<sup>nd</sup>: Valuation notices mailed.*

*September 15<sup>th</sup>: Valuation appeal deadline (real property).*

*November 30<sup>th</sup>: Real property tax due.*

## Bibliography

- International Association of Assessing Officers. (1996). *Property Assessment Valuation* (Second ed.). International Association of Assessing Officers.
- International Association of Assessing Officers (IAAO). (2010). *Property Assessment Valuation* Third edition. In R. G. Diane Ange CAE, *Property Assessment Valuation Third edition* (p. 445). Kansas City.
- Labor Force Data Viewer*. (2017, May 31).
- United States Census Bureau. (2017, May 31). "Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2015". Retrieved June 25, 2015, from United States Census Bureau Web site: <http://quickfacts.census.gov/qfd/states/49000.html>
- United States Census Bureau. (2017, May 31). *Small Area Income and Poverty Estimates*. Retrieved June 25, 2016, from United States Census Bureau:  
[http://www.census.gov/did/www/saipe/data/interactive/#view=StateAndCounty&utilBtn=&yLB=0&stLB=0&cLB=0&dLB=0&gLB=0&usSts\\_cbSelected=false&usTot\\_cbSelected=true&stateTot\\_cbSelected=true&pLB=0&multiYearSelected=false&multiYearAlertFlag=false&prStateFlag=fals](http://www.census.gov/did/www/saipe/data/interactive/#view=StateAndCounty&utilBtn=&yLB=0&stLB=0&cLB=0&dLB=0&gLB=0&usSts_cbSelected=false&usTot_cbSelected=true&stateTot_cbSelected=true&pLB=0&multiYearSelected=false&multiYearAlertFlag=false&prStateFlag=fals)
- Utah Department of Workforce Services. (n.d.). *2014 Employment and Wages Weber County*. Retrieved June 25, 2015, from Department of Workforce Service:  
<http://jobs.utah.gov/jsp/wi/utalmis/industrydetail.do>
- Utah Department of Workforce Services. (2014, July). *State of Utah Quick Facts Annual Profile*. Retrieved June 25, 2015, from Department of Workforce Services:  
<http://jobs.utah.gov/wi/pubs/eprofile/>
- Utah Department of Workforce Services. (2015, May). *Weber County Labor Force Data (Seasonally Adjusted)*. Retrieved June 25, 2015, from  
<https://jobs.utah.gov/jsp/wi/utalmis/countyhistdata.do;jsessionid=74BF3B66FCDEF330F33672E27BCAF0D0>
- Utah Department of Workforce Services. (2017, May 31). *Annual Profiles - Major Employers*. Retrieved from Utah Department of Workforce Services Web site:  
<https://jobs.utah.gov/wi/pubs/eprofile/>
- Utah Department of Workforce Services. (2017, May 31). *Employment and Wages*. Retrieved from Utah Department of Workforce Services website:  
<https://jobs.utah.gov/jsp/utalmis/#/industry>
- Utah Department of Workforce Services. (2017, May 31). *Labor Force Data Viewer*. Retrieved from jobs.utah.gov: <https://jobs.utah.gov/jsp/wi/utalmis/gotoLaborforce.do>
-

Utah Department of Workforce Services. (2017, May 31). *Labor Force Data Viewer*. Retrieved June 30, 2015, from Utah Department of Workforce Services:  
<https://jobs.utah.gov/jsp/wi/utalmis/gotoLaborforce.do>

Utah State Tax Commission. (2015, June 1). *Utah Administrative Code R884-24P*. Retrieved June 25, 2015, from <http://www.rules.utah.gov/publicat/code/r884/r884-24p.htm#T9>

Utah State Tax Commission. (2017, August 24). *R884-24P-27 Standards for Assessment Level and Uniformity of Performance Pursuant to Utah Code Ann. 59-2-704 and 59-2-704.5*. Retrieved from Utah State Tax Commission: <http://tax.utah.gov/commission/effective/r884-24p-027.pdf>

Utah State Tax Commission. (n.d.). *Property Tax Division*. Retrieved from Utah State Tax Commission: <http://propertytax.utah.gov/index.php>